

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive

Court Executive Officer

11.9.12

Date

Inyo Court

Court

FY 12/13 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo Court

Court

FY 12/13 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	N/A
2	
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Inyo Court

 Court
 FY 12/13 1st Qtr

 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	21.87	19.87			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Inyo Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended Sep								2011/12	
	Fiscal Year 2012/13							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
ASSETS	Special Revenue			Capital Project	Debt Service					
	General	Non-Grant	Grant							
Operations	\$ (2,174,376)	\$ 42,516	\$ (71,161)	\$ 2,306,106			\$ 332	\$ 103,416	\$ (8,037)	
Payroll										
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 150							\$ 150	\$ 150	
Cash with County	\$ 422,427	\$ 0					\$ 91,431	\$ 513,858	\$ 1,451,897	
Cash Outside of the AOC										
Total Cash	\$ (1,746,798)	\$ 42,516	\$ (71,161)	\$ 2,306,106			\$ 91,763	\$ 622,425	\$ 1,449,009	
Short Term Investment										
Investment in Financial Institution	\$ 4,706,446						\$ 16,174	\$ 4,722,620	\$ 2,208,360	
Total Investments	\$ 4,706,446						\$ 16,174	\$ 4,722,620	\$ 2,208,360	
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Receivable - General			\$ 56,104					\$ 56,104	\$ 43,050	
Dishonored Checks										
Due From Employee	\$ 0							\$ 0		
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Courts	\$ 0							\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 0	\$ 0	\$ 56,104	\$ 0			\$ 0	\$ 56,104	\$ 43,050	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 2,959,648	\$ 42,516	\$ (15,058)	\$ 2,306,106			\$ 107,937	\$ 5,401,148	\$ 3,700,419	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Courts										
Due to State	\$ 0			\$ 2,306,075				\$ 2,306,075	\$ 0	
TC145 Liability							\$ 16,504	\$ 16,504	\$ 15,007	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 2	\$ 2	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,306,075			\$ 16,506	\$ 2,322,581	\$ 15,008	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 91,431	\$ 91,431	\$ 105,541	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 91,431	\$ 91,431	\$ 105,541	
Accrued Payroll										
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 132,536	\$ 3,978	\$ 1,980					\$ 138,494	\$ 147,335	
Total Payroll Liabilities	\$ 132,536	\$ 3,978	\$ 1,980					\$ 138,494	\$ 147,335	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 303							\$ 303	\$ 134	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 303							\$ 303	\$ 134	
Total Liabilities	\$ 132,839	\$ 3,978	\$ 1,980	\$ 2,306,075			\$ 107,937	\$ 2,552,809	\$ 268,018	
Total Fund Balance	\$ 2,826,808	\$ 38,538	\$ (17,038)	\$ 31				\$ 2,848,339	\$ 3,432,401	
Total Liabilities and Fund Balance	\$ 2,959,648	\$ 42,516	\$ (15,058)	\$ 2,306,106			\$ 107,937	\$ 5,401,148	\$ 3,700,419	

Inyo Superior Court
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

	For the month ended Sep										
	Fiscal Year 2012/13							2011/12			
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue		Capital Projects	Debt Service							
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 153,168						\$ 153,168	\$ 536,039	\$ 466,930	\$ 2,113,878	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 4,087	\$ 0	\$ 3,990	
Judicial Administration Efficiency & Mod Fund	\$ (4,842)						\$ (4,842)	\$ 16,058	\$ (10,000)	\$ 49,125	
Judges' Compensation (45.25)									\$ 2,751	\$ 11,000	
Court Interpreter (45.45)	\$ (351)						\$ (351)	\$ 35,700	\$ 9,574	\$ 68,105	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 23,024						\$ 23,024	\$ 141,291	\$ 8,025	\$ 145,689	
Other Miscellaneous								\$ 63,790			
	\$ 170,999						\$ 170,999	\$ 796,965	\$ 477,280	\$ 2,391,787	
Grants											
AB 1058 Commissioner/Facilitator			\$ 16,373				\$ 16,373	\$ 163,244	\$ 35,394	\$ 159,297	
Other AOC Grants								\$ 11,790	\$ 12,500	\$ 27,000	
Non-AOC Grants											
			\$ 16,373				\$ 16,373	\$ 175,034	\$ 47,894	\$ 186,297	
Other Financing Sources											
Interest Income	\$ 436	\$ 41		\$ 31			\$ 508	\$ 5,100	\$ 22	\$ 10,400	
Investment Income											
Donations									\$ 9,226	\$ 43,000	
Local Fees	\$ 7,344						\$ 7,344	\$ 41,400	\$ 1,754	\$ 6,800	
Non-Fee Revenues								\$ 4,700	\$ 8,449	\$ 66,909	
Enhanced Collections		\$ 10,547					\$ 10,547	\$ 92,210			
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 96				\$ 96	\$ 63,518	\$ 14	\$ 63,376	
Reimbursement Other	\$ (458)						\$ (458)		\$ 232		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 7,322	\$ 10,684		\$ 31			\$ 18,037	\$ 206,928	\$ 15,244	\$ 190,485	
Total Revenues	\$ 178,320	\$ 10,684	\$ 16,373	\$ 31			\$ 205,408	\$ 1,178,927	\$ 540,419	\$ 2,768,569	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 248,862	\$ 8,096	\$ 1,414				\$ 258,372	\$ 1,311,906	\$ 238,182	\$ 1,299,820	
Temp Help	\$ 564						\$ 564	\$ 4,000	\$ 262	\$ 15,000	
Overtime	\$ 148,087	\$ 2,822	\$ 2,313				\$ 153,222	\$ 723,096	\$ 133,100	\$ 646,251	
Staff Benefits	\$ 397,513	\$ 10,918	\$ 3,727				\$ 412,158	\$ 2,039,002	\$ 371,543	\$ 1,961,071	
Operating Expenses and Equipment											
General Expense	\$ 8,403		\$ 604				\$ 9,007	\$ 96,299	\$ 13,311	\$ 92,515	
Printing	\$ 0						\$ 0	\$ 2,700	\$ 0	\$ 4,000	
Telecommunications	\$ 8,405	\$ 310	\$ 223				\$ 8,938	\$ 40,349	\$ 10,398	\$ 51,680	
Postage	\$ 2,118						\$ 2,118	\$ 29,600	\$ 2,276	\$ 31,675	
Insurance								\$ 1,070	\$ 501	\$ 850	
In-State Travel	\$ 2,459						\$ 2,459	\$ 15,820	\$ 3,298	\$ 11,076	
Out-of-State Travel										\$ 3,000	
Training										\$ 75,869	
Security Services	\$ 23,174	\$ 1,164	\$ 1,091				\$ 25,429	\$ 201,858	\$ 71,060	\$ 1,538,800	
Facility Operations	\$ 2,543						\$ 2,543	\$ 18,300	\$ 5,213	\$ 770,651	
Utilities										\$ 36,685	
Contracted Services	\$ 83,612	\$ 3,011	\$ 27,020				\$ 113,643	\$ 598,942	\$ 118,120	\$ 7,200	
Consulting and Professional Services	\$ 0						\$ 0	\$ 28,600	\$ 1	\$ 3,682	
Information Technology	\$ 0						\$ 0	\$ 3,490	\$ 752	\$ 2,609,783	
Major Equipment	\$ 644						\$ 644	\$ 1,073,713	\$ 224,929	\$ 2,609,783	
Other Items of Expense	\$ 131,358	\$ 4,484	\$ 28,938				\$ 164,780	\$ 1,073,713	\$ 224,929	\$ 2,609,783	
Special Items of Expense											
Grand Jury	\$ 1,762						\$ 1,762	\$ 19,667	\$ 2,370	\$ 15,700	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,632)	\$ 2,887	\$ 745				\$ 0	\$ 0	\$ 0	\$ (320)	
Prior Year Expense Adjustment	\$ (50)						\$ (50)				
	\$ (1,921)	\$ 2,887	\$ 745				\$ 1,711	\$ 19,667	\$ 2,370	\$ 15,380	
Total Expenditures	\$ 526,950	\$ 18,289	\$ 33,410				\$ 578,650	\$ 3,132,382	\$ 598,842	\$ 4,586,234	
Excess (Deficit) of Revenues Over Expenditures	\$ (348,630)	\$ (7,605)	\$ (17,038)	\$ 31			\$ (373,242)	\$ (1,953,455)	\$ (58,423)	\$ (1,817,665)	
Operating Transfers In (Out)	\$ 1,507,576			\$ (1,507,576)			\$ 0	\$ 0		\$ (2,122)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,667,862	\$ 46,143	\$ 0	\$ 1,507,576			\$ 3,221,581	\$ 3,221,581	\$ 3,490,824	\$ 3,490,824	
Ending Balance (Deficit)	\$ 2,826,808	\$ 38,538	\$ (17,038)	\$ 31			\$ 2,848,339	\$ 1,268,126	\$ 3,432,401	\$ 1,671,037	

Inyo Superior Court
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

Fiscal Year 2012/13										2011/12	
For the month ended Sep											
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)	
PROGRAM EXPENDITURES:											
Judges & Courtroom Support	\$ 56,823	\$ 32,239					\$ 89,063	\$ 444,859	\$ 96,748	\$ 521,532	
Traffic & Other Infractions	\$ 39,112					\$ 0	\$ 39,112	\$ 190,003	\$ 38,976	\$ 199,101	
Other Criminal Cases	\$ 27,865	\$ 2,849					\$ 30,714	\$ 171,562	\$ 31,290	\$ 153,414	
Civil	\$ 13,113	\$ 4,312					\$ 17,425	\$ 87,046	\$ 24,395	\$ 117,345	
Family & Children Services	\$ 26,113	\$ 67,445			\$ 745		\$ 94,303	\$ 477,572	\$ 91,087	\$ 473,099	
Probate, Guardianship & Mental Health Services	\$ 3,278	\$ 600					\$ 3,878	\$ 24,449	\$ 205	\$ 22,503	
Juvenile Dependency Services	\$ 4,917	\$ 114					\$ 5,031	\$ 122,965	\$ 4,854	\$ 106,229	
Juvenile Delinquency Services	\$ 4,917						\$ 4,917	\$ 25,935	\$ 5,227	\$ 24,829	
Other Court Operations	\$ 62,279						\$ 62,279	\$ 290,136	\$ 56,599	\$ 316,154	
Court Interpreters	\$ 5,787	\$ 9,119					\$ 14,907	\$ 65,188	\$ 19,594	\$ 73,874	
Jury Services	\$ 19,168	\$ 0	\$ 1,762				\$ 20,930	\$ 99,641	\$ 22,363	\$ 105,635	
Security		\$ 25,891					\$ 25,891	\$ 186,658	\$ 71,106	\$ 75,869	
	\$ 263,373	\$ 142,570	\$ 1,762		\$ 745	\$ 0	\$ 408,450	\$ 2,186,014	\$ 462,444	\$ 2,189,584	
Trial Court Operations Program											
Enhanced Collections	\$ 10,918	\$ 3,343			\$ 2,887		\$ 17,147	\$ 92,210	\$ 14,765	\$ 66,909	
Other Non-Court Operations											
	\$ 10,918	\$ 3,343			\$ 2,887		\$ 17,147	\$ 92,210	\$ 14,765	\$ 66,909	
Non-Court Operations Program											
Executive Office	\$ 32,758	\$ 1,682					\$ 34,440	\$ 193,272	\$ 34,883	\$ 173,074	
Fiscal Services	\$ 17,634	\$ 361					\$ 17,995	\$ 118,169	\$ 15,024	\$ 95,853	
Human Resources	\$ 32,471	\$ 186					\$ 32,657	\$ 172,895	\$ 16,039	\$ 150,696	
Business & Facilities Services	\$ 18,889	\$ 14,335			\$ (3,632)	\$ (50)	\$ 29,542	\$ 134,873	\$ 30,149	\$ 1,778,765	
Information Technology	\$ 36,115	\$ 2,304					\$ 38,418	\$ 234,949	\$ 25,538	\$ 131,353	
Court Administration Program	\$ 137,867	\$ 18,867			\$ (3,632)	\$ (50)	\$ 153,052	\$ 854,158	\$ 121,633	\$ 2,329,741	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 412,158	\$ 164,780	\$ 1,762		\$ 0	\$ (50)	\$ 578,650	\$ 3,132,382	\$ 598,842	\$ 4,586,234	